



DONALD C. SPENCER
CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

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MEMORANDUM

DATE: January 22, 2015

TO: Donald C. Spencer, Clerk of Courts and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Skyline Volunteer Fire Department
Hunter Walker, County Administrator
Deb Grinde, Emergency Management
Tom Lloyd, Operations Chief
Brad Baker, Emergency Services Coordinator
Michael Burton, Financial Director

SUBJECT: Skyline Fire Department Review

The Skyline Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on June 13, 1996 in accordance with County Ordinance 96-14.

This review covers a twelve (12) month time frame beginning October 1, 2013 and ending September 30, 2014.

The department utilized all funds received from the County pursuant to the budget approved by the County.

The department submitted to the County proof of all expenditures for the 13-14 fiscal year and the bank account was reconciled monthly on a timely basis.

Checks numbered 7892 - 8287 and 3593 – 4024 were issued during the 13-14 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.

All County MSBU disbursements were deposited in the Skyline Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

Current year findings:

Finding 2014-01 In November 2013 two staff gave notice and went to another department. The Chief worked his shift and theirs until March 2014 when new employees were hired. The Chief received his regular salary for this period. The Board voted to “pay Chief Diamond \$9,000 as a token of his dedication for his hard work.” This appears to violate Florida Statute 215.425 which prohibits bonuses except under specific conditions that were not



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met in this instance. Essentially the Chief was paid according to his existing work agreement and then paid an additional sum.

Recommendation In the future, should a similar circumstance occur, I recommend the board modify their work agreement for staff needing to cover additional shifts over a significant period of time from salaried to hourly and pay them overtime. This precedent has been established by the County for some salaried employees following hurricanes and the BP oil spill.

There were no prior year findings.